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Date of Signature

Our Case No. 9281-4797
Client Reference No. N US03045

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Masamichi Saito

Serial No. 10/823,484

Filing Date: April 13, 2004

For: CPP GIANT MAGNETORESISTIVE
HEAD HAVING ANTIFERROMAGNETIC FILM
DISPOSED IN REAR OF ELEMENT

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) Examiner: Kevin M. Bernatz

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) Art Unit: 1773
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Response to Restriction/Election Requirement

Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction/Election Requirement dated June 23, 2006,
please amend the application as follows:

Listings of the Claims begin on page 2 of this paper.

Remarks begin on page 20 of this paper.